

## Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of two percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to two percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2001, there are 57 counties that impose a lodging tax.

**TABLE 17 — STATE LODGING TAX REVENUE**

	2001	2000	NET CHANGE	PERCENT CHANGE
January	\$163,073	\$135,840	\$27,233	20.05%
February	156,661	156,384	277	0.18
March	198,855	190,668	8,187	4.29
April	194,785	198,016	(3,231)	-1.63
May	236,677	214,121	22,556	10.53
June	290,683	311,015	(20,332)	-6.54
July	279,410	260,897	18,513	7.10
August	274,682	286,861	(12,179)	-4.25
September	250,241	251,947	(1,706)	-0.68
October	211,675	202,917	8,757	4.32
November	181,965	217,690	(35,724)	-16.41
December	159,994	118,371	41,622	35.16
<b>Total</b>	<b>\$2,598,700</b>	<b>\$2,544,727</b>	<b>\$53,973</b>	<b>2.12%</b>

**State Lodging Tax Revenue — 1992 to 2001**

